

# SENATE RECORD VOTE ANALYSIS

105th Congress  
2nd Session

Vote No. 243

July 29, 1998, 3:36 p.m.  
Page S-9199 Temp. Record

## TREASURY APPROPRIATIONS/Almost 5% Marriage Penalty Relief

**SUBJECT:** Treasury, Postal Service, and General Government Appropriations Bill for fiscal year 1999 . . . S. 2312.  
Campbell (for Lott) motion to table the Daschle amendment No. 3365.

### ACTION: MOTION TO TABLE AGREED TO, 57-42

**SYNOPSIS:** As reported, S. 2312, the Treasury, Postal Service, and General Government Appropriations Bill for fiscal year 1999, will provide \$29.924 billion in new budget authority (BA) for the Department of the Treasury, Postal Service, Executive Office of the President, and various independent agencies. This amount is \$4.598 billion more than provided in fiscal year (FY) 1998, and is \$3.095 billion more than requested. The large increase in funding is due to the addition of \$3.270 billion in contingent emergency funding to address the year 2000 (Y2K) computer date change conversion problem.

**The Daschle amendment** would provide \$7 billion in tax relief for two-income married couples. The relief would be phased-out for couples earning between \$50,000 and \$60,000. It would be refundable, meaning that some couples that did not pay any taxes would get large tax refunds (in many cases, those "refunds" would even substantially exceed the payroll taxes collected). Specifically, the amendment would allow a couple to deduct 20 percent of the income of whichever spouse had less income. To eliminate the marriage penalty completely, and to eliminate it for all couples, \$151 billion would be needed; in other words, this amendment would eliminate less than 5 percent of the problem. The cost of the amendment would be offset by making several tax code changes to increase the amount collected in taxes.

Debate was limited by unanimous consent. After debate, Senator Lott moved to table the amendment. Generally, those favoring the motion to table opposed the amendment; those opposing the motion to table favored the amendment.

**Those favoring** the motion to table contended:

We moved to table the previous amendment because it was a revenue measure, even though we favor providing marriage penalty relief. For the same reason we now move to table this amendment.

(See other side)

| YEAS (57)                   |                        |          | NAYS (42)                |                          | NOT VOTING (1)     |                  |
|-----------------------------|------------------------|----------|--------------------------|--------------------------|--------------------|------------------|
| Republicans<br>(54 or 100%) | Democrats<br>(3 or 7%) |          | Republicans<br>(0 or 0%) | Democrats<br>(42 or 93%) | Republicans<br>(1) | Democrats<br>(0) |
| Abraham                     | Hutchinson             | Byrd     |                          | Akaka                    | Inouye             |                  |
| Allard                      | Hutchison              | Moynihan |                          | Baucus                   | Johnson            |                  |
| Ashcroft                    | Inhofe                 | Robb     |                          | Biden                    | Kennedy            |                  |
| Bennett                     | Jeffords               |          |                          | Bingaman                 | Kerrey             |                  |
| Bond                        | Kempthorne             |          |                          | Boxer                    | Kerry              |                  |
| Brownback                   | Kyl                    |          |                          | Breaux                   | Kohl               |                  |
| Burns                       | Lott                   |          |                          | Bryan                    | Landrieu           |                  |
| Campbell                    | Lugar                  |          |                          | Bumpers                  | Lautenberg         |                  |
| Chafee                      | Mack                   |          |                          | Cleland                  | Leahy              |                  |
| Coats                       | McCain                 |          |                          | Conrad                   | Levin              |                  |
| Cochran                     | McConnell              |          |                          | Daschle                  | Lieberman          |                  |
| Collins                     | Murkowski              |          |                          | Dodd                     | Mikulski           |                  |
| Coverdell                   | Nickles                |          |                          | Dorgan                   | Moseley-Braun      |                  |
| Craig                       | Roberts                |          |                          | Durbin                   | Murray             |                  |
| D'Amato                     | Roth                   |          |                          | Feingold                 | Reid               |                  |
| DeWine                      | Santorum               |          |                          | Feinstein                | Reid               |                  |
| Domenici                    | Sessions               |          |                          | Ford                     | Rockefeller        |                  |
| Enzi                        | Shelby                 |          |                          | Glenn                    | Sarbanes           |                  |
| Faircloth                   | Smith, Bob             |          |                          | Graham                   | Torricelli         |                  |
| Frist                       | Smith, Gordon          |          |                          | Harkin                   | Wellstone          |                  |
| Gorton                      | Snowe                  |          |                          | Hollings                 | Wyden              |                  |
| Gramm                       | Specter                |          |                          |                          |                    |                  |
| Grams                       | Stevens                |          |                          |                          |                    |                  |
| Grassley                    | Thomas                 |          |                          |                          |                    |                  |
| Gregg                       | Thompson               |          |                          |                          |                    |                  |
| Hagel                       | Thurmond               |          |                          |                          |                    |                  |
| Hatch                       | Warner                 |          |                          |                          |                    |                  |

Helms-<sup>3AY</sup>

#### EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

#### SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

**Those opposing** the motion to table contended:

Argument 1:

We have been forced to offer this amendment by the previous vote. Democrats favor tax relief too, but they favor targeted tax relief. For marriage penalty relief, the people who most need help are lower-income couples in which both spouses work. The pending Daschle amendment will give those couples substantial relief from the marriage penalty. Unlike the previous amendment, it will pay for those increases by making tax code changes to increase revenue. Unjustified loopholes will be closed in order to increase tax collections. This approach is much better than the approach taken by the previous amendment, which would have used part of the budget surpluses that are going to accrue in the next 5 years. We think that all of those surpluses should be saved for Social Security. We urge our Democratic colleagues to join us in supporting this responsible alternative to the previous amendment.

Argument 2:

We voted against the previous amendment because we knew it was unconstitutional. However, after the vote on that amendment, it was withdrawn. Clearly, the vote was really just a political vote to make Senators go on record on the issue of the marriage penalty. In order to have ourselves on record as supporting marriage penalty relief, we will vote in favor of this amendment, even though it is unconstitutional, because we know it will be defeated anyway.